IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

THURSDAY, THE 5TH JULY 2007 / 14TH ASHADHA 1929

WP(C).No. 15633 of 2007(J)

PETITIONER:

ALAPPUZHA ANANTHA NARAYANAPURAM
THURAVOOR THIRUMALA DEVASWOM, A.N.PURAM,
ALAPPUZHA, REP. BY ITS PRESIDENT SRI.RAJKUMAR
KAMATH.

BY ADV. SRI.R.LAKSHMI NARAYAN
SMT.R.RANJINI

RESPONDENTS:

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1. TAHSILDAR, AMBALAPPUZHA,
TALUK OFFICE, AMBALAPUZHA.

2. THE DEPUTY SECRETARY TO GOVERNMENT,
REVENUE (SPECIAL CELL) DEPARTMENT,
GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM.

3. STATE OF KERALA, REP. BY SECRETARY
TO GOVERNMENT, REVENUE (SPECIAL CELL),
GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM.

BY ADV. SHRI.C.K.GOVINDAN, GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 05/07/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR, J.

WP(C) No. 15633 of 2007

Dated, this the 5th day of July, 2007

J U D G M E N T

Petitioner is challenging Ext.P4, whereunder Government has declined building tax exemption in respect of the building constructed by the petitioner. Even though petitioner's case is that building is used for religious and charitable purposes, findings in Ext.P4 is that building is let out for rent for conducting marriages and other purposes. Learned counsel for the petitioner submitted that if accounts are verified, it can understand that letting out of building for marriages and other purposes is only for limited periods and most of the time building is used for charitable and religious purposes. Going by petitioner's own case, I do not think the charity carried on by the petitioner qualifies for exemption because benefit is only to members of Gowda Saraswatha Brahmin Community. The building let out for rent is liable to be assessed as it is used for commercial purposes. Even if the rental income is used for charitable purposes, building does not qualify for building tax exemption under the Act is the consistent view taken by this Court. In the circumstances, WP(C) fails and is dismissed.

(C.N.RAMACHANDRAN NAIR, JUDGE.)

jg